

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
2282	LUCIANO CORREA, GILBERTO	Public Employee & Pension/Retiree	\$ 14,133.60
3793	REYES QUINONES, JORGE D	Pension/Retiree	\$ -
4257	LUGO PEREZ, EDNA I	Public Employee & Pension/Retiree	\$ 50,000.00
7490	RIVERA CLEMENTE, FELIX	Public Employee & Union Grievance	\$ 18,000.00
10201	SIERRA MAYA, WILLIAM	Public Employee	\$ -
17265	RIVERA LOPEZ, MARIA	Public Employee	\$ -
18462	MANGUAL FLORES, NILDA	Public Employee	\$ -
19832	CINTRON RIVERA, WILLIAM	Pension/Retiree	\$ 51,905.73

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
21592	RIVERA COLON, ENRIQUE	Public Employee	\$ -
27812	MARCANO GARCIA, LUIS	Public Employee & Pension/Retiree	\$ 20,000.00
29577	GONZALEZ ORTIZ, YISETTE	Public Employee	\$ -
31410	RODRIGUEZ SABATER, SADDER	Pension/Retiree	\$ -
31883	FARIS ELBA, LUIS ALBERTO	Public Employee & Pension/Retiree	\$ 187,200.00
32458	QUIRINDENGO GARCIA, OMAR A.	Pension/Retiree	\$ -
34348	ROSARIO GOMEZ, ENID	Public Employee	\$ -
38605	REYES ROSARIO, MARIA M	Public Employee	\$ 223,200.00

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
43588	QUIRINDONGO GARCIA, OMAR A.	Pension/Retiree	\$ -
44305	MULERO ARZUAGA, JOSE O.	Union Grievance	\$ -
49509	VELEZ RODRIGUEZ, JOHN	Public Employee	\$ 60,000.00
50230	ARROYO TORRES, MARIA A	Public Employee	\$ -
63609	DE JESUS DELGADO, ANNA M	Union Grievance	\$ -
66011	GONZALEZ SOTO, JOCELYN	Public Employee & Pension/Retiree	\$ -
66663	RIVERA TORRES, CARMEN ADA	Union Grievance	\$ -
73663	MANGUAL FERREIRA, LUISA	Public Employee	\$ 13,200.00

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
75326	VELEZ MARTINEZ, ELIZABETH	Public Employee	\$ -
78707	DEL RIO ROSA, VANESSA	Pension/Retiree & Union Grievance	\$ -
84203	VELEZ MARTINEZ, ELIZABETH	Public Employee	\$ 94,500.00
95933	RIVERA OTERO, JOSUE	Union Grievance	\$ -
97691	CABAN GUEITS, NILSIDA	Public Employee & Pension/Retiree	\$ -
98792	VELEZ MARTINEZ, ELIZABETH	Public Employee	\$ 10,500.00
100972	AGUAYO PACHECO, ROSA MARIA	Public Employee	\$ -
105044	ROMAN FIGUEROA, AUREA E.	Public Employee	\$ -

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
111368	BELLO ORTIZ, ILEANA R.	Public Employee	\$ -
117245	PEREZ IRIZARRY, ANA C.	Public Employee & Pension/Retiree	\$ -
122415	RIVERA OTERO, JOSUE	Union Grievance	\$ -
140263	RIVERA, NANCY	Public Employee	\$ -
141143	CARLO RIVERA, RAYMOND	Public Employee & Pension/Retiree	\$ -
143704	ORTIZ PACHECO, CARLOS A	Public Employee	\$ 23,440.00
149080	ARIEL LUIS, RIVERA ROSA	Pension/Retiree	\$ -
160793	WAL-MART PUERTO RICO, INC.	Tax Credit	\$ 28,346,433.00

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
167730	LOPEZ VAZQUEZ, AURORA	Public Employee	\$ 8,000.00
174805	VELAZQUEZ ARIAS, MARITZA L.	Public Employee & Pension/Retiree	\$ -
175359	MORALES FIGUEROA, BETSY L.	Public Employee & Pension/Retiree	\$ -
114299-1	FALCON MALAVE, MERLYN L.	Public Employee	\$ -
139908-1	CORREA SANABRIA, JOANN	Pension/Retiree	\$ -
150424-1	RIVERA ROLDAN, REINALDO	Public Employee	\$ -
161622-1	RIVERA SANTIAGO, EVELINA	Public Employee	\$ -
163433-1	RIVERA MOLINA, DAMARY	Pension/Retiree	\$ 31,546.82

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
173278-1	RAMIREZ GONZALEZ, CARMEN LEYDA	Pension/Retiree	\$ -
23870-1	LORENZI RODRIGUEZ, DIANA Y	Public Employee & Union Grievance	\$ -
29901-1	MARQUEZ FIGUEROA, YESENIA	Union Grievance	\$ -
31067-1	HERNANDEZ GONZALEZ , ZAIDA	Pension/Retiree	\$ -
32491-1	AYALA RODRIGUEZ, JESSICA E	Public Employee	\$ -
32682-1	RIVERA LOPEZ, MARIA V.	Public Employee	\$ -
32818-2	COOPERATIVA DE AHORRO Y CREDITO DE AGUADA	Tax Credit	\$ 180,000.00
40570-1	CARABALLO CARABALL, RAMON L	Union Grievance	\$ -

Exhibit A

Claim Number	Creditor Name	ACR Procedures	Claim Amount
46577-1	IGLESIAS DE JESUS, ELIZABETH	Public Employee & Union Grievance	\$ -
52082-1	MELÉNDEZ NEGRÓN, MARIBEL Y.	Public Employee & Union Grievance	\$ -